

EXHIBIT 3

Yang Gao
Huanggu District Shenyang
REDACTED
Liaoning, China 110031
Oct 20, 2007

Hon. Colleen McMahon
United States District Court
Southern District of New York
United States Courthouse
500 Pearl Street, Room 640
New York, NY 10007

Dear Judge McMahon:

I am writing to you about Ruopian. I heard of his case recently and I feel deeply sorry for him. As my classmate in middle school about twenty years ago, he has always been a role model of "kindness and nobility" in my heart. And he personally had helped me through the most important period in my life. So I want to take this moment to tell you the Ruopian I know.

I was from a poor family and my parents only had elementary school education. Since I was an elementary school kid, I was not a model student. And to be honest, I was a trouble making student all the time. I managed to go to middle school and had been struggling with grades and didn't know what to do with my life. Soon, I got to know other similar boys who liked smoking, and lingered around the streets after school without going home. I was not a good kid, but not a bad one either, as I never thought I would do any bad things. But life is unexpected. I somehow got involved in a street fight, and I did not even know what was going on at the time. A flying broken beer bottle hit one of my eyes. I was in the hospital then and lost my right eye.

I was completely lost. It was not just my eye. I was lost. I suddenly found myself a lonely kid in school after I recovered and got back to my class. No one wanted to talk to me because their parents told them to stay away from that one-eyed kid. My own parents were so disappointed at me. I was isolated and I felt desperate as never before. At the time, I had a lot of thoughts. Deep down, I was a very sentimental person and I hid my

feelings to myself and many times, I thought to myself, just give up, and be the worst person in the world, then everybody would be more afraid of me and it would not matter any more.

Ruopian was one of the top students at school. He was well liked and a favorite of teachers and parents. We never had any interactions before, as we were driving on different lanes in our life. To my surprise, he one day came to me with a joke on my book bag and started our life-long friendship at this critical time. He warmed my heart when everyone else made fun of me or avoided me, when I had all those estranged and self-destructing thoughts. He chatted with me on little silly things happened at school and opened my heart gradually. We started talking about our dreams, our feelings about life and the world. He saw my drawings of birds in the class when I could not focus on what our teacher wrote on the blackboard. He said he liked the drawings a lot, then turned this little thing into a positive attitude of mine, and helped me to discover my hidden passion for art. He told me that he read hundreds of books, novels, biographies, science, arts, and all kinds of things, and he wanted to share many inspiring stories with me. Those stories led me to see all kinds of people with hardship that had tried their best and finally became successful at their life. As a birthday gift for me, he bought my first set of painting brushes with his little monthly allowance. He also asked me to teach him basics of drawing. I only realized how important that was years later after I understood that this helped me to be confident and secure again, as in the back of my mind, I felt I actually was capable of something, because I was teaching a model student something.

Our close friendship continued after he joined one of the best high schools in the province and I entered one with a focus on art. During those days, our weekends were occupied by the preparation for the College entrance exam. The exam was dubbed as "One Lane Bridge", as there are not many colleges in China. Every year there are millions of high school kids to compete for the entrance of handful colleges. And many times, only a few in one school ever get into a college at all. And if one can not go to a college, he has to face where to find a job and how to make a living. So the high school years were very stressful and competitive for most students. But whenever I came to Ruopian with lots of questions, he always patiently helped me and spent as much time as needed with me. He lent me many practice books on math, physics and other required subjects. With his help, I was able to graduate my high school with good grades and excellent art presentations three years later.

Ruopian got admission to his dream university, Beijing University, exempted from the entrance exam due to overall excellence. During the last summer before college, we went outside and chatted a lot. He encouraged me to pursue my dream, to be an artist. And he said to me "I believe you have a UNIQUE eye for arts." I knew he's there for me and he's waiting for me to succeed.

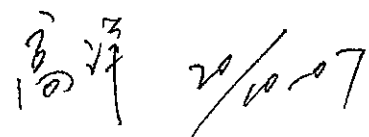
Today, I'm a professional painter with a very small gallery of my own. I don't make lots of money but I enjoy what I do. My family is proud of me. Without Ruopian, my life will never be like this. He was the one who helped redefining me, and I owe him a lifetime thanks.

Dear Judge, I do not want to spend your time to tell these little events in my memory. I know they are not important to you. However, to me, they are the most precious treasures. Since they witness kindness, friendship, appreciation and nobility. I can guarantee Ruopian has been a respectable person. His mistake was 'a silly move', and had little to do with his true characters. I believe he has learned a big lesson from it. I sincerely hope you can consider his consistent good conducts and the selfless things he did for others including myself. Today, whenever possible, I would try to stop a fight or help a troubled kid, because Ruopian has taught me how a kind gesture can save a person's life. I hope your leniency on him can save a kind life.

Thank you in advance for your merciful considerations.

Yours truly,

Yang Gao

Handwritten signature of Yang Gao and the date 20/10/07.